THE ACCOUNTING REVIEW

Index to
Volume LV
1980

Published Quarterly by the
AMERICAN ACCOUNTING ASSOCIATION

THE ACCOUNTING REVIEW

Index to
Volume LV
1980

Published Quarterly by the
AMERICAN ACCOUNTING ASSOCIATION

AUTHOR INDEX TO VOLUME LV

Author	*Title*	*Page*
ANDERSON, JOHN C., (AND FRANKLE)	Voluntary Social Reporting: An Iso-Beta Portfolio Analysis	467
ASHTON, ROBERT H. (AND HYLAS)	The Return of "Problem" Confirmation Requests by the U. S. Postal Service	649
BALDWIN, BRUCE A.	On Positioning the Quiz: An Empirical Analysis	664
BARAN, ARIE (AND LAKONISHOK AND OFER)	The Information Content of General Price Level Adjusted Earnings: Some Emprical Evidence	22
BECK, PAUL J. (AND SOLOMON)	A Comparison of General Price Level and Historical Cost Financial Statements in the Prediction of Bankruptcy: A Comment	511
BIRNBERG, JACOB G. (AND SHIELDS AND MCGHEE)	The Effects of Personality on a Subject's Information Processing: A Reply	507
BOLEY, RICHARD (AND DANOS)	Awareness and Usage of LEXIS by Accounting Educators: A Survey	102
BOOKER, JON A. (AND HARRIS)	A Project to Enrich the Study of Financial Reporting	107
BOWMAN, ROBERT G.	The Debt Equivalence of Leases: An Empirical Investigation	237
BRENNER, VINCENT C. (AND SPICELAND AND HARTMAN)	Standards for Programs and Schools of Professional Accounting: Accounting Group Perceptions	134
BRIEF, RICHARD P. (AND MERINO AND WEISS)	Cumulative Financial Statements	480
BROMWICH, MICHAEL	The Possibility of Partial Accounting Standards	288
CASEY, CORNELIUS J., JR.	Variation in Accounting Information Load: The Effect on Loan Officers' Predictions of Bankruptcy	36
CHEN, KUNG H. (AND METCALF)	The Relationship Between Pollution Control Record and Financial Indicators Revisited	168
COLLINS, WILLIAM A. (AND SNOWBALL)	Televised Accounting Instruction, Attitudes and Performance: A Field Experiment	123
DANOS, PAUL (AND BOLEY)	Awareness and Usage of LEXIS by Accounting Educators: A Survey	102
DHALIWAL, DAN S.	The Effect of the Firm's Capital Structure on the Choice of Accounting Methods	78
DITTMAN, DAVID A. (AND JURIS AND REVSINE)	Unrecorded Human Assets: A Survey of Accounting Firms' Training Programs	640
DOPUCH, NICHOLAS (AND SUNDER)	FASB's Statements on Objectives and Elements of Financial Accounting: A Review	1
ELGERS, PIETER T.	Accounting-Based Risk Predictions: A Re-examination	389
FINNERTY, JOSEPH E. (AND FITZSIMMONS AND OLIVER)	Lease Capitalization and Systematic Risk	631
FIRTH, MICHAEL	Perceptions of Auditor Independence and Official Ethical Guidelines	451
FITZSIMMONS, RICK N. (AND FINNERTY AND OLIVER)	Lease Capitalization and Systematic Risk	631
FORTIN, KAREN (AND OSTERYOUNG AND MCCARTY)	A Note on the Optimal Tax Lives for Assets Qualifying for the Investment Tax Credit	301
FRANK, WERNER G. (AND NAIR)	The Impact of Disclosure and Measurement Practices on International Accounting Classifications	426
FRANKLE, ALAN W. (AND ANDERSON)	Voluntary Social Reporting: An Iso-Beta Portfolio Analysis	467

Author	*Title*	*Page*
HAMLEN, SUSAN S.	A Chance-Constrained Mixed Integer Programming Model for Internal Control Design	578
HAMLEN, SUSAN S. (AND HAMLEN AND TSCHIRHART)	The Use of the Generalized Shapley Allocation in Joint Cost Allocation	269
HAMLEN, WILLIAM A., JR. (AND HAMLEN AND TSCHIRHART)	The Use of the Generalized Shapley Allocation in Joint Cost Allocation	269
HARRIS, JOHN K. (AND BOOKER)	A Project to Enrich the Study of Financial Reporting	107
HARTMAN, BART P. (AND SPICELAND AND BRENNER)	Standards for Programs and Schools of Professional Accounting: Accounting Group Perceptions	134
HORVITZ, JEROME S. (AND TUCKER)	Clinical Practice Problems in Tax Education	672
HUGHES, JOHN S. (AND SCHEINER)	Efficiency Properties of Mutually Satisfactory Cost Allocations	85
HYLAS, ROBERT E. (AND ASHTON)	The Return of "Problem" Confirmation Requests by the U. S. Postal Service	649
IJIRI, YUJI	*An Introduction to Corporate Accounting Standards:* A Review	620
JAGGI, BIKKI	Further Evidence on the Accuracy of Management Forecasts vis-à-vis Analysts' Forecasts	96
JURIS, HERVEY A. (AND DITTMAN AND REVSINE)	Unrecorded Human Assets: A Survey of Accounting Firms' Training Programs	640
KABACK, HOFFER	Behind the Balance Sheet: A Case Study in Accounting Analysis	144
KIDA, THOMAS E. (AND MANNINO)	Job Selection Criteria of Accounting Ph.D. Students and Faculty Members	491
KLAASSEN, JAN	An Accounting Court: The Impact of the Enterprise Chamber on Financial Reporting in The Netherlands	327
LAKONISHOK JOSEF (AND BARAN AND OFER)	The Information Content of General Price Level Adjusted Earnings: Some Empirical Evidence	22
MANNINO, RONALD C. (AND KIDA)	Job Selection Criteria of Accounting Ph.D. Students and Faculty Members	491
MCCARTY, DANIEL E. (AND OSTERYOUNG AND FORTIN)	A Note on the Optimal Tax Lives for Assets Qualifying for the Investment Tax Credit	301
MCGHEE, WALTER (AND BIRNBERG AND SHIELDS)	The Effects of Personality on a Subject's Information Processing: A Reply	507
MERINO, BARBARA (AND BRIEF AND WEISS)	Cumulative Financial Statements	480
METCALF RICHARD W. (AND CHEN)	The Relationship Between Pollution Control Record and Financial Indicators Revisited	168
NAIR, R. D. (AND FRANK)	The Impact of Disclosure and Measurement Practices on International Accounting Classifications	426
NORTON, CURTIS L. (AND SMITH)	A Comparison of General Price Level and Historical Cost Financial Statements in the Prediction of Bankruptcy: A Reply	516
OFER, AHARON (AND BARAN AND LAKONISHOK)	The Information Content of General Price Level Adjusted Earnings: Some Empirical Evidence	22
OLIVER, THOMAS W. (AND FINNERTY AND FITZSIMMONS)	Lease Capitalization and Systematic Risk	631
OSTERYOUNG, JEROME S. (AND MCCARTY AND FORTIN)	A Note on the Optimal Tax Lives for Assets Qualifying for the Investment Tax Credit	301
OWENS, ROBERT W.	Case Flow Variance Analysis	111

Author	*Title*	*Page*
PANY, KURT (and RECKERS)	The Effect of Gifts, Discounts, and Client Size on Perceived Auditor Independence	50
PANY, KURT (AND SCHULTZ)	The Independent Auditor's Civil Liability—An Overview	319
PATON, WILLIAM A.	*An Introduction to Corporate Accounting Standards:* A Review: A Statement	620
PRATT, JAMIE	The Effects of Personality on a Subject's Information Processing: A Comment	501
PUSHKIN, ANN B.	Presenting Beta Risk to Students	117
RECKERS, PHILIP M. J. (AND PANY)	The Effects of Gifts, Discounts, and Client Size on Perceived Auditor Independence	50
REVSINE, LAWRENCE (AND DITTMAN AND JURIS)	Unrecorded Human Assets: A Survey of Accounting Firms' Training Programs	640
SAMUELSON, RICHARD A.	Should Replacement-Cost Changes Be Included in Income?	254
SCHEINER, JAMES H. (AND HUGHES)	Efficiency Properties of Mutually Satisfactory Cost Allocations	85
SCHULTZ, JOSEPH J. JR. (AND PANY)	The Independent Auditor's Civil Liability—An Overview	319
SENATRA, PHILLIP T.	Role Conflict, Role Ambiguity, and Organizational Climate in a Public Accounting Firm	594
SHIELDS, MICHAEL D. (AND BIRNBERG AND MCGHEE)	The Effects of Personality on a Subject's Information Processing: A Reply	507
SMITH, RALPH E. (AND NORTON)	A Comparison of General Price Level and Historical Cost Financial Statements in the Prediction of Bankruptcy: A Reply	516
SNOWBALL, DOUG (AND COLLINS)	Televised Accounting Instruction, Attitudes and Performance: A Field Experiment	123
SOLOMON, IRA (AND BECK)	A Comparison of General Price Level and Historical Cost Financial Statements in the Prediction of Bankruptcy: A Comment	511
SPICELAND, J. DAVID (AND BRENNER AND HARTMAN)	Standards for Programs and Schools of Professional Accounting: Accounting Group Perceptions	134
SPICER, BARRY H.	The Relationship Between Pollution Control Record and Financial Indicators Revisited: Further Comment	178
SUNDER, SHYAM (AND DOPUCH)	FASB's Statements on Objectives and Elements of Financial Accounting: A Review	1
TOBA, YOSHIHIDE	A Semantic Meaning Analysis of the Ultimate Proposition to be Verified by Independent Auditors	604
TSCHIRHART, JOHN (AND HAMLEN AND HAMLEN)	The Use of the Generalized Shapley Allocation in Joint Cost Allocation	288
TUCKER, MICHAEL J. (AND HORVITZ)	Clinical Practice Problems in Tax Education	672
WEIL, ROMAN L.	Managing Earnings Using an Insurance Subsidiary: A Case of Restraint by Sears/Allstate	680
WEINSTEIN, EDWARD A.	Forging Nonprofit Accounting Principles—An Update	685
WEISS, IRA (AND BRIEF AND MERINO)	Cumulative Financial Statements	480
WHITTENBURG, GERALD (AND WHITTINGTON)	Judicial Classification of Debt Versus Equity—An Empirical Study	409
WHITTINGTON, RAY (AND WHITTENBURG)	Judicial Classification of Debt Versus Equity—An Empirical Study	409
WHITTRED, G. P.	Audit Qualification and the Timeliness of Corporate Annual Reports	563
WILLIAMS, PAUL F.	The Evaluative Relevance of Social Data	62
YAMEY, BASIL S.	The Index to the Ledger: Some Historical Notes	419

DEPARTMENTS AND ASSOCIATION ITEMS

Education Research ..... EDWIN H. CAPLAN 102